

## OVERVIEW OF BUDGET

FUND: CSA 56 F-1 PINON HILLS (SKH-380)  
ACTIVITY: PARK

### I. GENERAL PROGRAM STATEMENT

County Service Area 56, Improvement Zone F-1, provides park services and operates an ECD Senior Luncheon Program for the community of Pinon Hills.

### II. BUDGET & WORKLOAD HISTORY

<b><u>BUDGET HISTORY</u></b>	Actual 01/02	Budget 02/03	Estimated 02/03	Budget 03/04
Total Appropriation	29,333	67,349	46,000	42,777
Total Revenue	32,298	59,916	49,144	32,200
Fund Balance	4,468	7,433	7,433	10,577
Budgeted Staffing		0		0
<b><u>WORKLOAD INDICATORS</u></b>				
<b>Parks - User/Service Population</b>	8,000	8,000	8,000	8,000

Estimated expenditures are less than total appropriations by 21,349. This was due to unexpended reserves and contingencies.

### III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

#### A. STAFFING CHANGES

None

#### B. PROGRAM CHANGES

None

#### C. OTHER CHANGES

None

#### D. FEE CHANGES

None

**CSA 56 F-1 PINON HILLS (SKH-380)****ANALYSIS OF 2003-04 BUDGET**

	A+C			D+E		
	A	B	C	D	E	F
	2002-03			2003-04		
	Adopted Budget	Year End Estimates	Mid Year Appropriation Changes	Board Approved Base Budget	Recommended Program Funded Adjustments	Proposed Budget
<b>Appropriations</b>						
Salaries and Benefits	26,333	21,656	0	26,333	885	27,218
Services and Supplies	19,975	24,344	0	19,975	1,009	20,984
Central Computer	0	0	0	0	0	0
Other Charges	0	0	0	0	0	0
Structures and Improvements	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Lease Purchase-Vehicles	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	214	214
Inter-Fund Transfers Out	0	0	0	0	0	0
Reserves and Contingencies	21,041	0	0	21,041	(3,249)	17,792
Total Expenditure Authority	67,349	46,000	0	67,349	(1,141)	66,208
Less:						
Reimbursements	0	0	0	0	(23,431)	(23,431)
Total Appropriation	67,349	46,000	0	67,349	(24,572)	42,777
<b>Revenue</b>						
Taxes	30,145	30,145	0	30,145	(145)	30,000
Current Services	800	1,741	0	800	1,100	1,900
Use of Money and Property	0	96	0	0	300	300
State, Federal or Gov't Aid	0	0	0	0	0	0
Other Revenue	0	162	0	0	0	0
Operating Transfers In	28,971	17,000	0	28,971	(28,971)	0
Total Revenue	59,916	49,144	0	59,916	(27,716)	32,200
Other Financing Sources	0	0	0	0	0	0
Fund Balance	7,433	7,433	0	7,433	3,144	10,577
Total Sources	67,349	56,577	0	67,349	(24,572)	42,777
Budgeted Staffing	0.00			0.00		0.00

**CSA 56 F-1 PINON HILLS (SKH-380)****MID-YEAR APPROPRIATION CHANGES**

0	100 Series	Salaries and Benefits	No Mid-Year Change
0	200 Series	Services and Supplies	No Mid-Year Change
0	241 Series	Central Computer	No Mid-Year Change
0	400 Series	Structures and Improvements	No Mid-Year Change
0	500 Series	Operating and Inter-fund Transfers	No Mid-Year Change
0	600 Series	Reserves and Contingencies	No Mid-Year Change

**RECOMMENDED FUNDED ADJUSTMENTS****APPROPRIATIONS**

<b><u>Salaries and Benefits</u></b>	<b>885</b>	2,165 increased administrative charges, (1,280) net other.
<b><u>Services and Supplies</u></b>	<b>1,009</b>	(2,855) reduction in food for lunch program, 1,166 administrative cost allocation, 680 net other.
<b><u>Central Computer</u></b>	<b>0</b>	
<b><u>Other Charges</u></b>	<b>0</b>	
<b><u>Structures/Improvements</u></b>	<b>0</b>	
<b><u>Equipment</u></b>	<b>0</b>	
<b><u>Vehicles</u></b>	<b>0</b>	
<b><u>Lease Purchase-Vehicles</u></b>	<b>0</b>	
<b><u>Operating Transfers Out</u></b>	<b>214</b>	CSA 70 SKV 105 equipment replacement reserves.
<b><u>Inter-Fund Transfers Out</u></b>	<b>0</b>	
<b><u>Reserves and Contingencies</u></b>	<b>(3,249)</b>	Use of contingencies to finance FY 03/04 operations.
<b><u>Reimbursements</u></b>	<b>(23,431)</b>	In accordance with GASB, reclassification of ECD Lunch Program reimbursements from operating transfers in (13,000), prior year revenue of (10,431).
<b>Total Appropriations</b>	<b><u>(24,572)</u></b>	

**REVENUES**

<b><u>Taxes</u></b>	<b>(145)</b>	Anticipated decrease in tax receipts.
<b><u>Current Services</u></b>	<b>1,100</b>	Modest increase in park recreation fees, 900 from sr lunch program.
<b><u>Use of Money and Property</u></b>	<b>300</b>	Revenue from interest and rent of the facilities.
<b><u>State and Federal Aid</u></b>	<b>0</b>	
<b><u>Other Revenue</u></b>	<b>0</b>	
<b><u>Operating Transfer In</u></b>	<b>(28,971)</b>	In accordance with GASB, reclassification of ECD Lunch Program monies to reimbursements (15,000); FY 02/03 ECD lunch program revenues to be received in 03/04 (10,431), net other (3,540).
<b>Total Revenues</b>	<b><u>(27,716)</u></b>	